

CHAPTER IV.

FINANCIAL RESULTS.

174. Financially the results of the year 1892-93 may be considered satisfactory, as they compare very favourably with those of 1890-91, the best on record. In that year the gross receipts and net revenue were respectively larger by Rs. 2,000 and 5,000. It must be remembered that the collection of minor forest produce was not then limited to the same extent as it was in 1892-93, and the capital and the establishment charges were also necessarily less.

175. The gross revenue, expenditure and surplus of the Northern Circle for the two past years were :—

Year.	Revenue.			Expenditure.			Surplus.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1891-92 ...	6,14,271	5	1	2,43,194	12	3	3,71,076	8	10
1892-93 ...	6,35,448	10	2	2,69,286	6	11	3,66,162	3	3

Owing to the sales of timber, bamboos and other forest produce removed direct from the forests being larger, especially in the Dangs, and to prices obtained for the wood cut on revenue lands in the Panch Maháls Division being exceptionally high, expenditure of the year was very fairly balanced by the swollen receipts.

176. The gross revenue of 1892-93 was more by Rs. 21,177 than that of 1891-92, but the net revenue shows a decrease of Rs. 4,914. This falling off is considerably less than was expected, and would have been fully covered if such a large sum as Rs. 28,540 had not been spent on the acquisition of land for forest purposes during the year under report.

177. The distribution of receipts among the several divisions compared with that of the previous year is exhibited in the following statement :—

No.	Division.			Receipts during 1891-92.			Receipts during 1892-93.		
				Rs.	a.	p.	Rs.	a.	p.
1	East Thána ...	...	...	1,27,438	8	1	1,23,649	0	0
2	West Thána...	...	...	3,05,430	8	11	3,08,692	12	8
3	Surat ...	...	...	1,04,299	4	4	1,20,014	3	0
4	Panch Maháls	...	...	77,102	15	9	83,048	4	2
5	Bombay Forest Survey	...	...	.....			44	6	4
Total ...				6,14,271	5	1	6,35,448	10	2

There is a small decrease of Rs. 3,789 in the East Thána Division due to realizations under I. e. and II. e. having fallen off considerably. If the crop of hirdas had been an average one, the loss would have been converted into profit.

178. The difference in revenue (Rs. 3,262) though not large is in favour of the year under report in the West Thána Division and is the highest ever obtained. If a sum of about Rs. 3,000 had not remained unadjusted through an oversight, the results would have been even more satisfactory than they were.

179. The receipts of the Surat Division are Rs. 15,715 in excess of the actuals of the past year, and this rise is due to the larger quantity of timber and bamboos removed from the leased forests in the Dangs by wood merchants and to the recovery of a sum of Rs. 5,300 left outstanding at the close of the year 1891-92.

180. In the Panch Maháls Division the increase in receipts amounts to Rs. 5,945. This excess over the previous year is attributable to prices having

risen owing probably to the importations of timber and firewood from the forests of the adjacent Native States having fallen off through reckless management in the past.

181. The following statement shows the expenditure for the two years under each main head :—

Head of Service.	Actual amount of expenditure during 1891-92.			Actual amount of expenditure during 1892-93.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
A I	21,153	14	8	7,962	5	5	.....			13,191	9	3
A II	13,767	10	11	12,040	1	0	..			1,727	9	11
A III	82	15	5	57	7	0	.....			25	8	5
A IV	.....			.....			.....			.....
A V	13,635	1	6	16,963	4	6	3,323	3	0	.....	
A VI	371	5	2	1,303	12	6	932	7	4	.....	
A VII	5,463	10	4	4,136	4	1	.....			1,327	6	3
A VIII	44,756	1	2	70,783	2	4	26,027	1	2	.....	
A IX	1,115	10	1	762	8	2	.....			353	1	11
Total A	1,00,346	5	3	1,14,008	13	0	30,287	11	6	16,625	3	9
B I	1,18,767	1	6	1,30,544	2	9	.....			.....
B II	18,203	15	9	18,889	14	1	.....			.....
B III	5,877	5	9	5,343	9	1	.....			.....
Total B	1,42,848	7	0	1,55,277	9	11	.....			.....
Add A	1,00,346	5	3	1,14,008	13	0	.....			.....
Grand Total	2,43,194	12	3	2,69,286	6	11	.....			..

Notwithstanding that during the year the expenditure under one main head alone, *viz.*, A. VIII.—Demarcation, Improvement and Extension of Forests, was Rs. 26,027 over that of the previous year, the total of the Circle shows an increase of Rs. 13,663 only. This result could only be obtained by utilizing available savings, and cutting down expenses on other heads, as the urgency of completing the purchase of all the land proposed to be acquired on the catchment area of the Tánsa Lake before the 31st March 1893 could not be neglected. The demands of the special officer being so much in excess of the sum allotted for the purpose, no other way was possible for meeting his requirements. Fortunately there was no necessity of undertaking departmental fellings and other operations to the same extent as last year in the two Thána and Panch Maháls Divisions. In the Dángs also the difficulty of procuring labour being greater than usual owing to cholera having broken out, the contemplated departmental operations could not be carried out in their entirety by the close of the year. The savings thus available under A. I. and the retrenchments made under other main heads went, therefore, towards meeting the high expenditure of Rs. 70,783 under A. VIII. incurred during the year.

182. The charges under B.—Establishments show an increase of Rs. 12,429 over last year, which was to be expected seeing that no part of the Direction charges were debited to the previous year.

CHAPTER V.

FOREST ADMINISTRATION.

ADMINISTRATIVE CHARGE.

183. An important feature in the forest administration of the Presidency was the division of the old Northern Circle into two under the authority of Government Resolution No. 8315, dated 22nd October 1892.